



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB0135**

Introduced 1/10/2005, by Rep. William Delgado

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/208

from Ch. 120, par. 2-208

Amends the Illinois Income Tax Act. Provides that the tax credit for residential real property taxes may not exceed \$300 per taxable year.

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FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by  
5 changing Section 208 as follows:

6 (35 ILCS 5/208) (from Ch. 120, par. 2-208)

7 Sec. 208. Tax credit for residential real property taxes.  
8 Beginning with tax years ending on or after December 31, 1991,  
9 every individual taxpayer shall be entitled to a tax credit  
10 equal to 5% of real property taxes paid by such taxpayer during  
11 the taxable year on the principal residence of the taxpayer. In  
12 the case of multi-unit or multi-use structures and farm  
13 dwellings, the taxes on the taxpayer's principal residence  
14 shall be that portion of the total taxes which is attributable  
15 to such principal residence. The credit under this Section may  
16 not exceed \$300 per taxable year.

17 (Source: P.A. 87-17.)